

## Практическая работа № 15

**Тема: Бухгалтерский учет в коммерческих организациях.**

**Цели:** работа с текстом профессиональной направленности по теме

**Содержание работы:**

1. Прочитайте текст, письменно переведите.
2. Выполните лексические задания к тексту.

### ACCOUNTING IN BUSINESS REALITY

Two kinds of accounting are distinguished:

Financial accounting is concerned with providing information for external users (usually annually or quarterly). The common method of providing such information is through the trading and profit and loss account, the balance sheet and the cash flow statement.

Management accounting is concerned with providing information for internal users. It is often used as a basis for future forecasts. An accountant aids the management to select the best plan of actions for the business. It is more detailed and is provided at frequent intervals. Financial accounts are expressed in monetary terms whereas management accounts might be expressed in monetary or non-monetary terms, such as number of units produced or number of hours.

The field of accounting is divided into three broad divisions: public, private and governmental.

Public accounting consists largely of auditing and tax services. An audit is a review of the financial records of an organization.

Many accountants work in governmental offices or for non-profit organizations. These two areas are joined together under the term governmental and institutional accounting. They are similar in the way they receive and spend funds. They tend to become specialists in limited fields like transportation or public utilities.

Private accountants handle the financial records of a business. Concerns and large corporations can employ hundreds of accountants.

**2. Answer these questions/ Ответьте на эти вопросы:**

1. What areas is the field of accounting divided into?
2. What kind of information is required by managers?
3. Is there any difference between management and financial accounting?
4. Describe the job of the public accountant. What are his/her duties?
5. Why do businesses often need services of a public accountant?
6. Where do governmental accountants work?
7. What is a nonprofit organization?
8. What is the job of private accountants?

**3. Say whether the following statements are true or false. Comment on the true statements and correct the false ones. / Скажите, являются ли следующие утверждения истинными или ложными.**

**Прокомментируйте истинные утверждения и исправьте ложные**

1. The efficient allocation of resources requires the use of reliable information.
2. Being a form of service accounting helps users to make informed decisions.
3. It is very difficult to classify the major users of accounting information.
4. When making investment decisions potential owners are not usually interested in assessing future returns from their investments.
5. Managers need information only about finance and investments.
6. Governments may require information to assess the amount of likely returns from investments.
7. Competitors may require information concerning performance of the business if they want to make relative comparisons.

**4. Which of users need accounting information / Кому из пользователей нужна бухгалтерская информация:**

1. to make investment decision?
2. to assess liability for taxation?
3. to make sure that a business is an important supplier of goods and services?
4. to establish that the business is able to pay?
5. to control business activity?
6. to decide whether it makes sense to provide finance to a business?
7. to find out prospects of employment?

**5. Rearrange the sentences to form a text/Переставьте предложения так, чтобы получился текст:**

1. Different users need economic information for different purposes.
2. Thus accounting is a form of service which helps in economic decision-making.
3. Users of economic information require it to allocate resources effectively.
4. The aim of accounting is to measure economic events and present this information to users.
5. This is very important because these resources are generally scarce as compared with needs.

**6. Complete the following sentences/ Завершите следующие предложения:**

1. Tax authorities require the information about ...
2. .... employ accountants.
3. External users want to know ...
4. Large businesses ...
5. Small businesses ...

**7. Give Russian equivalents of the following phrases/ Приведите русские эквиваленты следующих фраз:**

To provide information; transactions entered into; to do smb.'s best; to be going on; to fall into; security for smth; to meet bills; an overview of the state of a business; costs incurred; to be assured of smth.

**8. Say whether the following statements are true or false. Comment on the true statements and correct the false ones. / Скажите, являются ли следующие утверждения истинными или ложными.**

**Прокомментируйте истинные утверждения и исправьте ложные**

1. Information data for internal users are often used as a basis for future forecasts.
2. Accountants in the branches of government work on a fee basis.
3. As a rule, private accountants are paid a fee.
4. Auditing involves setting up financial information.
5. Audit helps forecast the future development of a business.
6. Internal audit is conducted to maintain a system of control in a business.
7. The field of accounting is divided into two broad divisions.